IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CENTRAL EXCISE & CUSTOMS GOLD CONTROL APPLN.No.19 of 2002

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI

and

Hon'ble MR.JUSTICE K.A.PUJ

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : YES

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF CENTRAL EXCISE& CUSTOMS, SURAT-1

Versus

KAROLIA TEXTILE INDUSTRIES

Appearance:

MR ANANT S DAVE for Petitioner.

MR MIHIR H JOSHI for Respondent.

CORAM : MR.JUSTICE R.K.ABICHANDANI

and

MR.JUSTICE K.A.PUJ

Date of decision: 08/02/2002

ORAL JUDGEMENT

(Per : MR.JUSTICE R.K.ABICHANDANI)

Rule. Mr. Mihir H. Joshi, learned counsel

waives the service of Rule for the respondent.

2. The Tribunal is directed to refer the following Question of Law and Statement of Case pertaining thereto under Section 35H of the Central Excise Act, 1944:

"Whether the provisions of fine and penalty contained in the Central Excise Act, 1944, are applicable to the goods i.e., MMF (Proc.) which are subjected to additional excise duty under The Additional Duties of Excise (Goods of Special Importance) Act, 1957, in view of Section 3(3) thereof ?"

3. Rule is made absolute accordingly with no order as to costs.

[R.K. Abichandani, J.]

rmr. [K.A. Puj, J.]